

CITY OF EAU CLAIRE

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended December 31, 2005

	Parking Utility	Hobbs Ice Center	Outdoor Pool	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 215,444	\$ 443,031	\$ 231,316	\$ 889,791
Cash paid to suppliers for goods and services	(100,993)	(217,046)	(108,433)	(426,472)
Cash paid to employees for services	(124,404)	(247,599)	(167,578)	(539,581)
Net Cash Flows From Operating Activities	(9,953)	(21,614)	(44,695)	(76,262)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Principal paid on advances from other funds	-	-	(115,000)	(115,000)
Interest paid on advances from other funds	-	-	(18,832)	(18,832)
Transfers from other funds	300,000	122,891	215,517	638,408
Net Cash Flows From Noncapital Financing Activities	300,000	122,891	81,685	504,576
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	-	(22,414)	(9,660)	(32,074)
Net Cash Flows From Capital and Related Financing Activities	-	(22,414)	(9,660)	(32,074)
Net Increase in Cash and Cash Equivalents	290,047	78,863	27,330	396,240
CASH AND CASH EQUIVALENTS - Beginning of Year	456,114	750	52,525	509,389
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 746,161	\$ 79,613	\$ 79,855	\$ 905,629
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating loss	\$ (205,360)	\$ (115,209)	\$ (91,755)	\$ (412,324)
Adjustments to Reconcile Operating Loss to Net Cash Flows From Operating Activities				
Noncash items included in income				
Depreciation	190,758	62,593	49,470	302,821
Change in assets and liabilities				
Accounts receivable	88	(5,839)	(49)	(5,800)
Accounts payable	2,188	9,408	(2,418)	9,178
Due to other funds	-	23,705	-	23,705
Other current liabilities	2,373	3,728	57	6,158
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ (9,953)	\$ (21,614)	\$ (44,695)	\$ (76,262)